

**Retail Accountability
FILE LAYOUT FOR WHOLESALERS**

Each data element must be a separate field (column) in the file uploaded. Each row/record summarizes the sales by invoice and product category made by the seller to each separate retailer.

Formatted as a comma separated value file (CSV) - delimited by commas

Field Name	Max Field Length	Field Type	Field Format	Upload Requirements	Description of Field Contents
Wholesaler Acct Number	9	Alpha/Text		Required	Wholesaler FEIN, Wholesaler Tobacco Account Number or Wholesale Beer Account Number with the Tennessee Department of Revenue
Customer Number	20	Alpha/Text			Customer Account Number Used by Wholesaler for Retailer
Retailer FEIN/SSN	11	Alpha/Text	Include dashes where necessary		Retailer Federal ID number or Social Security Number if available
Retailer Sales Tax Account Number	9	Alpha/Text	File will be rejected without a valid 9 digit Sales Tax Account Number	Required	Retailer Sales Tax Account Number from the Tennessee Department of Revenue Certificate of Resale
Retailer/Customer Beer Permit Number	20	Alpha/Text		Required for Beer Sales	Retailer Beer Permit Number (please leave blank if you do not sell beer)
Retailer/Customer Name	70	Alpha/Text	Do not use commas in field	Required	Retailer Name of Business, Corporation and/or Doing Business As Name (DBA)
Retailer/Customer Contact Name	30	Alpha/Text	Do not use commas in field		Retailer Name of person responsible for payment or owner of business
Retailer Address Line 1	30	Alpha/Text		Required	Retailers Ship to/Sold to address
Retailer Address Line 2	30	Alpha/Text			Retailer address continued (if needed)
Retailer/Customer City	20	Alpha/Text		Required	Retailer Ship to/Sold to City
Retailer/Customer State	2	Alpha/Text	Two letter state abbreviation	Required	Retailer Ship to/Sold to State
Retailer/Customer Zip Code	5	Alpha/Text		Required	Retailer Ship to/Sold to Zip
Retailer/Customer Zip + 4	4	Alpha/Text	Only four additional digits		Retailer Zip plus 4 (If available)
Retailer/Customer Phone	10	Alpha/Text	Do not include dashes or parenthesis		10 digit phone number including area code
Retailer/Customer County	25	Alpha/Text			
Invoice Number	25	Alpha/Text		Required	Wholesaler sales invoice number
Invoice Date	10	Date	mm/dd/yyyy (must include backslashes)	Required	
Total Invoice Amount	12	Numeric 999999999.99	9 whole dollar, decimal point and 2 decimal places without commas or dollar signs (Leading negative indicator for credit amounts)	Required	If more than one product category is sold on the invoice, this total invoice amount will be repeated for each record.
Category Number	12	Alpha/Text	Numbers only - Do not include dashes	Required	6 digit NACS codes are preferred, 12 digit UPC codes may be substituted. See list of commonly used NACS numbers below
Category Name	25	Alpha/Text			See list of commonly used NACS descriptions below or a description of the product
Category Total for Invoice	12	Numeric 999999999.99	9 whole dollar, decimal point and 2 decimal places without commas or dollar signs (Leading negative indicator for credit amounts)	Required	This should be a subtotaled amount from the invoice amounts by category

Partial NACS Category listing - Find complete list at: <http://www.nacsonline.com/Research/Documents/NACSCategoryDefinitions.pdf>

NACS Category Name	Number	NACS Category Name	Number
Cigarettes	02-00-00	Alternative Packaged Beverages	07-07-00 (Includes energy drinks over 4 oz.)
Other Tobacco	03-00-00*	Candy	08-00-00
Cigars	03-02-00	Perishable Grocery	18-00-00
Little Cigars	02-00-00**	Edible Grocery	19-00-00
Beer	04-00-00	Non-edible Grocery	20-00-00
Packaged Beverages (Non-alcoholic)	07-00-00	Health & Beauty Care	21-00-00
Bottled Water	07-05-00	General Merchandise (All Other)	22-00-00

*Includes chew, dip, snuff, snus, and loose tobacco

**Little cigars are taxed as cigarettes in TN and must be distinguished from other cigars

We will also accept line item detail from each invoice